

# Enhanced Reporting Requirements

Service User Group  
19<sup>th</sup> February 2024

# Revenue

Cáin agus Custaim na hÉireann  
Irish Tax and Customs



The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

# Agenda

- Advance Payments Overview
- Advance Payments Draft Data Items
- Advance Payments Documentation Dates
- Advance Payments PIT Dates
- AOB

# Advance Payments Overview

# Advance Payments

- Revenue will implement an **optional administrative practice**, whereby advance payments of **travel and subsistence (only)** can be treated, in certain circumstances, as not being subject to tax via the payroll when paid, but instead treated as payments where no tax is deducted and thus subject to ERR reporting at the time of payment. Then, when the expense is incurred and the claim submitted by the employee, the employer will be required to report this through an ERR submission to Revenue.
- The conditions that must be satisfied for this administrative practice to apply are as follows;
  - The employer must have appropriate controls in place to track and reconcile all travel and subsistence advance payments
  - The advance travel or subsistence payment must be reported under ERR when the payment is made using a new subcategory of Travel and Subsistence

# Advance Payments

- The travel or subsistence advance payment must be a reasonable estimate of the expected claim amount, which must qualify for relief under section 114 TCA 1997
- A claim for the actual travel or subsistence cost must be received by the employer without any undue delay, and relevant ERR submission made
- Any excess in payment should be recouped by the employer without undue delay or subject to tax if not so settled
- Example 1:
  - Advance payment of €1,000 made on 1st February – reported under the (new) sub category of T&S advance payment
  - On 28<sup>th</sup> February EE makes 'actual' claim for expenses incurred as follows:  
Travel vouched €400 and subsistence unvouched €600. ERR submission to include travel vouched €400, subsistence unvouched €600 and advance payment -€1,000.

# Advance Payments

- Example 2:

Advance payment of €1,000 made on 1st February – reported under the (new) sub category of T&S advance payment

On 28<sup>th</sup> February EE makes ‘actual’ claim for expenses incurred as follows:

Travel vouched €400 and subsistence unvouched €300. ERR submission to include travel vouched €400, subsistence unvouched €300 and advance payment -€1,000.

- Example 3:

Advance payment of €1,000 made on 1st February – reported under the (new) sub category of T&S advance payment

On 28<sup>th</sup> February EE makes ‘actual’ claim for expenses incurred as follows:

Travel vouched €400 and subsistence unvouched €800. ERR submission to include travel vouched €400, subsistence unvouched €800 and advance payment -€1,000

# Advance Payments Draft Data Items



# Advance Payments Draft Data Items

- New sub-category for Travel and Subsistence
  - Advance Payment
- New data item to identify line items as associated with a reconciliation of an advance payment.

# **Advance Payments Documentation Dates**

# Documentation release schedule

Date	Documentation	Status
5 <sup>th</sup> March	<ul style="list-style-type: none"><li>▪ Data Items and Monthly Report Data Items document update</li></ul>	
13 <sup>th</sup> March	<ul style="list-style-type: none"><li>▪ ERR submission REST schema reference</li><li>▪ ERR submission SOAP schema reference</li><li>▪ Check submission – REST and SOAP schema</li><li>▪ Check run – REST and SOAP schema</li><li>▪ Monthly report – REST and SOAP</li></ul>	
20 <sup>th</sup> March	<ul style="list-style-type: none"><li>▪ Updates to Validation Rules: Submission, Check submission, Check run.</li><li>▪ Additional examples (XML, JSON, file upload)</li></ul>	

# Advance Payments PIT Dates

# Advance Payments PIT Schedule

PIT Release	Functionality
20 <sup>th</sup> March	<ul style="list-style-type: none"><li>▪ ERR submission REST/SOAP with immediate/synchronous processing</li><li>▪ Accepting Inbound submission File REST/SOAP</li><li>▪ ERR submission REST/SOAP with additional/asynchronous processing</li><li>▪ Monthly report API REST/SOAP</li><li>▪ File upload</li></ul>
TBC	<ul style="list-style-type: none"><li>▪ ROS screen changes</li><li>▪ Bug fixes</li></ul>

**AOB**

# AOB

- SUG meeting schedule 2024
  - *21<sup>st</sup> February*
  - *20<sup>th</sup> March*
  - *17<sup>th</sup> April*
  - *15<sup>th</sup> May*
  - *19<sup>th</sup> June*